*Previous references*

1921

( Mel Board

File No 55 - 21

Serial Nos 85, 133, 178 + 204

*Later references*

## GENERAL AND REVENUE SECRETARIAT

Serial Nos Four.

Part B for Sept 22

SUBJECT

Rules & Bye-laws
(Chidambaram Mill)

Sl 204 To the Dy Commr
Kolar District
No L 2651 Dt 25/9/22.
Sanctions the rules & bye-laws
with certain alterations

Printed on the Multigraph

MY
16/10

Office of the Deputy Commissioner,

Kolar District,

Kolar, the 14th February 1922

From

Mr. Shiruddin Saeed Esquire B.A.

Deputy Commissioner, Kolar District.

To

C. Venkatarao, Esquire, B.A.

Secretary to the Government of His Highness the Maharaj of Mysore, Revenue Department

Bangalore.

Sir,

In submitting herewith the file of papers received with letter No. 359/21-22 dated the 15th January 1922 from the President Municipal Council Chintamani forwarding a copy of each of the bye-laws framed under section 59 (b), 2 (k) and section 45 (j) of the Mysore Municipal Regulation, I have the honour to state that the bye-laws relating to the levy of tax on professions etc., and those enforcing the supply of information necessary therefor, were published in the Mysore Gazette dated the 22nd September 1921 for public criticism under section 60 (c).

2 In deference to the wishes of a section of the townspeople extension of time was granted to put in their objections which were received in the Municipal Office on the 22nd November 1921 and placed before the Municipal Council the same day for consideration.

3 The chief objections were against the production of accounts and their inspection by officers other than the President. The Municipal Council has agreed by a resolution not to insist upon such production unless the assessee feels aggrieved at the assessment. The next objection being against the scrutiny of accounts by officers other than the President, it was pointed out that this privilege, if conceded would cancel the assessments made by the President finally and debar them from appeal. Since the Council was inform in possession

3443C

10

From

The Deputy Commissioner
Kolar District

To

The Secretary to Government
of Mysore, Rev Department
Bangalore

Dated 14.2 1922

Despatched 18 FEB 1922

Received

General No
No. Rev 45 Fin-22

Enclosure No 1 file.

Submitting for sanction the Bye-laws framing of Profession tax in the Chintamani Municipal Council area for enforcing supply of information thereof

providing for this correction. It is therefore suggested that the Government may be requested to direct that, if it is not otherwise objectionable on account of the Municipal Council's not being to hold fortnightly meetings.

The remaining points raised in the objection petitions are stated to have been rectified after necessary examination.

4. I recommend that the bye-laws framed by the Municipal Council may be sanctioned with such alterations, as may be found necessary, in the light of the objections of the people and the resolution of the Municipal Council thereon.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Commissioner,
Kolar District.

Now

I The rule and bye laws framed by the Chairman Municipal Council in the same should be those of the Mysore Municipal Council Sanctioned in No. 2899 / Mun. Sl-no- 105-& 18th Nov 1918.

R In view of the several objections preferred by the residents of the Municipal Town, the Municipal Council proposed certain modifications to the para (1) of the Bye laws framed under Sec 57 (1) of the Mun. Regn. of the modifications are not 'otherwise Objectionable'.

Information as required in para (1) of the Bye laws is quite essential for framing the due method proper data for calculating amount of tax may be collected per head

Mr Dc is of opinion that the conclusion of the Mun Council does not seem to be well founded ——— etc

G. R. S. III-2.

General and Revenue Secretariat

III File No. 55 of 1924

Serial No

Subordinates of the Byelaws and Rules may be passed as they are or with alterations as proposed by the Municipal Council

WLB 24/3

24/3

There appears to be no reason why this particular Municipal Council should ask for a change in the Byelaws while several others have accepted them without any change

(Secretary) Calling for accounts. 24/3/24

& scrutiny by the Treasurer-are necessary in connection with levy assessing of profession taxes. The objections may be overruled & the bye laws passed first Council to be asked to allow such exemptions. 25/3

(3 members)

Draft accordingly

4637/24

Draft letter. Put up

25/3/24

PS

26/3

NOTE—Contd. sheet

G R. S III-2,

5385 (4

General and Revenue Secretariat | ML File No 55 of 1921

| Serial No | |
|---|---|
| | Subj The Mel Council Chittaraani has not given its unqualified to the Bye laws as regd by Art 48 of Mel Regns - Draft subd |
| | Issue dcg 31/3/22 |
| 133 | To, The Dy Commr, Madura No L5951/d 11 4 21 |
| | Requests to forward a formal resolution of the mune Council approving of the Bye laws of the Chittaraani mune Council as originally framed |
| 198 | To the Dy Comr, Kolar Dt, No ML 45/21-22 dd 10 8 922 |
| | Results the rules relating to the levy of profession tax (and the bye-laws under Sec 48(1) |
| | The rules & bye laws have been Compared with those issued for the Tumkur Town Mel cl and corrected The Mel cl propose a fine not exceeding Rs 20, instead of Rs 50 sanctioned in the Case of Tumkur, for the infring |

Note—Contin. sheet

G. R. S. III-21

General and Revenue Secretariat. | Ml File No. 55 of 1921

Serial No.

The bye-laws in question
Draft G.O. sanctg the bye laws
& rules as corrected is put up
for appl & orders
HK
29/1922 2nd November) 2/11/22

1566
4-9-22

Upld
Lett
Dft
11/9/22

Issue
2/11/22

204 To the D.C. Kolar D---
RRL 2651 & 28-9-22

Approves the rules & bye laws
with certain verbal alterations &
slight modifications.

12 OCT 1922
REVENUE & JUDL. AL. BRANCH
JUDL. SELF GOVT. BRANCH

(6

G R. S. VI—G/32]

SUBJECT.. .. .... ... .. .. --- ---- ---- .. ---------- ---- ..

--- .. ... ---- --- .. ---------- ---

---- ---- ---- 

I have the to observe that the resolution of the Int Council of 23 11 21 does not specifically approve of the rules & byelaws, but states that the acceptance of the amendments suggested may be considered if they are in accordance with the Law and otherwise unobjectionable

2 In this connection I am to observe that Govt consider that calling for accounts & scrutiny thereof by the Dept are necessary and I am accordingly to request you to be so good as to arrange to get the resolution of the Int Council approving of the byelaws in the light of the above observations

The byelaws & rules are returned herewith for reference & early action at a very early date

I have &c

For Secretary to Govt
Rev Dept

Govt are not in favour of accepting the amendments suggested and I am to request you to be so good as to obtain & forward a formal resolution of the Council approving of the Byelaws as originally framed

List of enclosures.

Copied by

Examined by

8901
L 866 - 22
JUDICIAL & LEGISLATIVE
LOCAL SELF GOVT BRANCH

From

The Deputy Commissioner,
Kolar District

To

The Secy. to the Government
of Mysore, Rev. Department,
Bangalore.

Dated Kolar the 10th August 1922.

Despatched

Received.

GOVT'S REV SEC
14 AUG 1922

General No. Mel 65
No. 4-22

Enclosure No 1 Pkt

Resubmitting Mcby-laws relating to Mcbery Profession tax in the Chintamani Municipality for favour of Sanction

Office of the Deputy Commissioner

Kolar District

No. Dated Kolar the 10th August 1922.

From LB 55-21—198

S. Hiriannaiya, Esquire., M.A., B L.,

Deputy Commissioner, Kolar District.

To

1. E. Javaram Iver, Esquire., B.A., B.L.

Secretary to the Government of his Highness

the Maharaja of Mysore, Revenue Department

B a n g a l o r e.

S i r,

With reference to your letter No. L. 5951/ Ml.55-21-1 dated the 11th April 1922 returning the file relating to the lev of tax on professions etc., in the Chintamani Town, for retransmission with a formal resolution of the Council approving of the bye-laws, I have the honour to resubmit herewith a copy of the resolution of the Council dated the 24th May 1922 wherein they have approved of the bye-laws as originally framed.

The entire file of records is herewith returned for reference

I have the honour to be,

S i r,

Your most obedient servant,

Deputy Commissioner,
Kolar District.

2. K. S. VI-71]

SUBJECT ..... Ml ..... ale ..... /8

No. of letter replied to L 866

Section Ml

File No. 56 21

Serial No. 204

General and Revenue Secretariat (L & Sl)

Proceedings of the Government of His Highness the Maharaja of Mysore.

the 192

Date of issue 25/9/22

Signed by ...

May this be

i printed?

ii treated as a standing order?

iii published in the Gazette English part?

iv translated?

v placed at the disposal of the Press?

vi published in the Gazette Kannada part?

Read- Correspondence ending with letter No Ml 45/21 22 of the 10th August 1922 from the Dy Comr Kolar Dy. Sub'g for Sanction by the Nobs Chairman Town Mal Cs the rules framed under 46(1) of the Mysore Municipal Regn (67) for the levy of taxes on professions, arts, trades & callings and the laws framed under Sec 48(1) of the same Regn for enforcing the Order Thereon = No

Order No L 2651 Encl one copy Rules & Laws

The rules and by laws are approved with a few verbal alterations and a slight modification in the last by law. A copy of

over

of the Rules and Bye laws as Annexures are appended.

A Single Copy of these will be sent without delay when needed

2 The Bye Laws is requested to obtain a copy permitted copies of the rules & Bye-laws at an early date —

Yours faithfully
for Secretary

HK
2/9/22

To.

The Bye Laws, Rules & Regulations records with a Counter Copy of the rules & Bye-laws

List of enclosures

Copied by

Examined by

Chintamani Town Municipality

Draft Bye Laws framed under section 468 (I) of the Mysore Municipal Regulation by the Chintamani Municipal Council, for enforcing the supply of information by the inhabitants to ascertain their respective liabilities to the tax on professions trades and callings and on offices & appointments —

1 On a requisition of the Municipal Council, or of such person or persons as may be authorised by them from time to time in this behalf, every person exercising any profession, art trade or calling or holding any office or appointment shall within ~~such reasonable period as shall be specified~~ 2 days of the receipt of the requisition in the requisition be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years

Bye laws

~~2~~ The Municipal Council such person or ~~persons~~ authorised by them in this behalf may in like manner require —

~~3 (ii)~~ Every ~~the owner~~ or occupier of any building or land within the Town Municipal limits ~~to~~ shall furnish, within 7 days of the ~~receipt of the requisition~~ Bill, a list in writing, containing the names of all persons

Copyright

occupying such building or land and specifying the profession, art, trade or calling office or appointment of every such person

2 Every employer, or the head or secretary of any public or private office or of a firm or company shall

(a) to furnish within the 15th day of January of every year a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the said persons,

(b) to furnish the above particulars in regard to any incorporated company of which such employer head or secretary as the case may be, is the agent

3 Notwithstanding anything in these by-laws, every person commencing to exercise any profession, art, trade, or calling or to hold any office or appointment in the Town municipal limits, who has not been required to furnish a return under by-law shall within thirty days of so commencing give information of the fact to the President, Town municipal Council

4 Every person liable to the tax, who shall change either the designation of his firm or the nature of his profession, art, trade, or calling or office, or appointment, or his place of business shall within Thirty days of such change give intimation thereof to the President of the Town municipal council

5 Any person failing to furnish the information or furnishing information which is untrue required by Bye laws ~~Rules~~ 1, 2, 3 and 4 ~~renders himself liable to pay the tax which will be levied at the discretion of the Municipal Council and~~ shall also be liable, on conviction to a fine not exceeding Rs20/

---

Chintamani Town Municipality

True return furnished by ..... as his liability to profession tax for the year--

| Name and address of party | Particulars of profession, art, trade or calling followed or office or appointment held | Rate from which profession etc is followed | Monthly income | | Remarks |
|---|---|---|---|---|---|
| | | | included in the last return | during the current year | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

Bring this lower down

Signature of the Bank President Chintamani Town in

Draft Rules framed under Section 46(I) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and calling and on offices and appointment

1 In the Rules the word "Person" shall include a firm, Company or association

2 Every person who within the Chintamani Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the Schedule appended to these Rules shall pay tax at the rate specified in the said Schedule as payable by the persons of the class in which such person is placed

3 No person shall be liable to tax under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period less than sixty days within the town

4 The tax leviable under these Rules from a firm Company or association or family, may be levied from any member of that firm, company, association or family

5 When a person exercises more than one profession, art, trade or calling or holds more than one of-

or

or appointment whether under the same or different names, the tax shall be calculated on his total annual income or profits from all such sources

6 On or before the 1st January and 1st July every year, an assessment list in the form appended shall be prepared The procedure laid down in Sections 63 and 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply mutatis mutandis in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

7 The tax shall be payable half-yearly ~~in each year~~ in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VIII of the Municipal Regulations

8 (1) Any person who has paid the tax for a whole half year and ceases during such period to be liable to assessment shall be entitled

entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of the municipal council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(11) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

---

## Schedule III

(Section 59, Clause X) Tax on arts Professions Trades and Callings

### Class I

Every person holding any office or appointment, public or private employment in any capacity, who pay, salary or pension amounts Rs 2,000/= a month or upwards

Every

Every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000/= a month & upwards

(I) Carrying on business as a Company

(II) Arrack renters, wholesale & retail traders and manufacturers of every kind. Contractors. Ship-owners, Boat owners auctioneers and Commission Agents

(III) Bankers money lenders, money changers & pawn brokers -

(IV) Editors & proprietors of news papers - yearly Rs100/=

(V) Dubashes under writers Brokers and Dealers in Securities Shares or Bill of Exchange - - - - -

(VI) Practising Barristers Advocates High-Court vakils, Solicitors Attorneys Pleaders & Law Agents -

(VII) Practising Medical practitioners of all kinds including Hakims & Vaidyas

(VIII) Dentists & Veterinary surgeons--

(IX) Architects and Civil Engineers

(X) owners & Keepers of markets & Toll-farmers - - - -

(XI) Keepers of Hotels, Lodging houses Boarding houses or Billiard-saloons

(XII) Builders & Surveyors - - -

(XIII) owners of mills, warehouses Rice husking Presses, Oil presses cotton, and other Presses & Factories of - - -

(XIV) Professional Actors Photographers Actors owners or Managers of Circus or Theatrical Companies Musicians and Dancers

(XV) Dealers in animals or vehicles and owners or Keepers of Livery Stables or Hackney Carriages

(XVI) Aryans. - - - - - - -

} yearly Rs 100/=

## Class II

Every person described in Class I, whose pay, Salary or pension amounts or whose income is estimated to amount to Rs 1,500/= a month or upwards - - - - - - - - - Rs 7/-

## Class III

Every person described in Class I whose pay, Salary or pension amounts or whose income is estimated to amount to Rs 1,000/= a month or upwards - - - - - - - - - - - - } Rs 5/=

## Class IV

Every person described in Class I whose pay, Salary or pension amounts or whose income is estimated to amount to Rs 500/= a month or upwards } 2/=

## Class V

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 300/= a month or upwards — Rs 12/=

## Class VI

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 200/= a month or upwards — Rs 8/=

## Class VII

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 100/= a month or upwards — 4/=

## Class VIII

Every person described in Class I, whose pay salary or pension amounts or whose income is estimated to amount to Rs 50/= a month or upwards — 2/=

## Class IX

Every person described in class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 30/= a month or upwards. — — — — — — — — — — Rs 1/=

Note — The above classifications are subject to the following provisions, namely —

Proviso 1 - No owner of a Cotton Press shall be placed in any class below class IV

Proviso 2 - No wholesale trader, Ship-owner Banker Dubash, Barrister, Advocate, High Court vakil, Solicitor Attorney, Architect Civil Engineer, Mill-owner or Factory-owner shall be placed in any class below class V

Proviso 3 - No Abkari, Rent, (other than a mere Liquor Shop Keeper) Editor or Proprietor of a newspaper, Under-writer, Bro

or other dealer in securities, Shares or Bills of Exchange and no first Grade Pleader Medical Practitioner (other than a Hakeem or Vaidyan) Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso-4 - No Boat-owner Auctioneer, Money-Lender, Second Grade Pleader, Vakil Law-Agent, owner or Farmer of a Market, Toll-Farmer, Keeper of a Hotel Lodging-House, Boarding House or Billiard saloon and no Builder Surveyor or owner of a ware-House or Press (other than a Cotton Press or Oil Press) shall be placed in any class below Class VII

Vilvankulam Town Municipality

Profession-tax assessment list

Division No

| Serial no | Name of party | Assessment No in previous year: Number | Assessment No in previous year: Amount Rs | as p | Occupation | Address | Monthly or annual income or other basis of assessment | New assessment: Class | New assessment: Amount | New assessment: Number | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Rs A P | | | | |

~~Sd etc Subramaniya Iyer~~
President
Municipal Council, Vilvankulam

Sri Subramaniya Iyer
for Secy B/S/W
Rev Dept
[illegible]
2.7.22
15-7-1922

[illegible]
[illegible]

/Copy/

President
Municipal Council, Vilvankulam

CHINTAMANI TOWN MUNICIPALITY

---ooOoo---

Draft Bye-laws framed under Section 48 (j) of the - - Mysore Municipal Regulation by the Chintamani Municipal Council, for enforcing the supply of information by the inhabitants to ascertain their respective liabilities to the tax on professions, trades and callings and on offices and appointments and sanctioned by Govt vide Order No L 2651 MM 53 21-254 dated 25 9.55

1. On a requisition of the Municipal Council, or of such person or persons as may be authorised by them from time to time in this behalf

(i) every person exercising any profession, art, trade or calling or holding any office or - appointment shall within 30 days after the receipt of the requisition be bound to furnish a statement under his signature, in -- writing, in the form appended to these bye-laws showing his income or profits for the required year or years.

(ii) every occupier of any building or land within the Town Municipal limits shall furnish, within 30 days of the receipt of the requisition, a list in writing, containing the -- names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of - every such person

2. Every employer, or the Head or Secretary of any public or private office or of a firm or company shall furnish within the 15th July of every year

a) a list in writing of the names of all persons in his employ or in the employ of such office firm or company, with a statement of the salary or income of each of the persons,

(b) the above particulars in regard to any incorporated company of which such employer, head or Secretary as the case may be, is the agent.

3. Notwithstanding anything in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under bye-law 1 shall within thirty days of so commencing give information of the fact to the President Town Municipal Council

4. Every person liable to the tax, who shall change either the designation of his firm or the nature of his profession, art, trade, or calling or office, or appointment, or his place of business, shall within thirty days of such change, give intimation thereof to the President of the Town Municipal Council

5. Any person failing to furnish the information required by bye-laws 1, 2, 3 and 4 or furnishing information which is untrue shall be liable, on conviction, to a fine not exceeding Rs. 20/-.

CHINTAMANI TOWN MUNICIPALITY

True return furnished by as to his

liability to profession tax for the year

| Name & address of party. | Nature of profession, art, trade or calling or office or appointment followed by the party. | Date from which profession followed. | Monthly income. Included in the last return. | Monthly income. During the current year | Remarks. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |

Forwarded to Govt, Rev Dept

Signature of the Chief Executive Officer
President Chintamani Town Municipality

Rules framed under Section 46 (I) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments - and Vaccated by first in Rev Regs no 1265 dated 25-2-1955 23/9/1955

1. In the rules the word "Person" shall include a firm, company or association

2. Every person, who within the Chintamani Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by the persons of the class in which such person is placed

3. No person [illegible] be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period less than sixty days within the town

4. The tax leviable under these rules form a firm, company or association or undivided Hindu family, may be levied from any member of that firm, company, association or family.

5. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

6 On or before the 1st January and 1st July every year, a assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 and 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply mutatis mutandis in respect of assessment of tax

list will be subject to revision half-yearly or yearly as may be decided by the Council.

7. The tax shall be payable half-yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in the Chapter VIII of the Municipal Regulation

8. (i) Any person who has paid the tax for a whole half-year and ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

[redacted]

SCHEDULE III

(Section 59, Clause X) Tax on Arts, Professions, Trades and Callings

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CLASS I

Every person holding any office or appointment, public or private or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000/- a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000/- a month or upwards -

(i) Carrying on business as a company.

(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, ship-owners, boat-owners, auctioneers and commission agents.

(iii) Bankers, money lenders, money changers and pawn-brokers

(iv) Editors and proprietors of Newspapers

(v) Dubashes, under-writers, brokers and dealers in securities, shares or Bill of Exchange.

(vi) Practising Barristers, Advocates, High-Court Vakils, Solicitors, Attorneys, Pleaders & Law Agents

(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas

(viii) Dentists and Veterinary Surgeons

(ix) Architects and Civil Engineers

} Yearly Rs. 100/-

(x) Owners and Farmers of markets and Toll-farmers.

(xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard-Saloons

(xii) Builders and Surveyors

(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses and factories of all kinds

(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers

(xv) Dealers in animals or vehicles, and owners or keepers of Livery stables or hackney carriages.

(xvi) Artizans.

## CLASS II.

Every person described in Class I, whose pay, salary or pension arears or whose income is estimated to amount to Rs. 1,500/- a month or upwards — Rs. 75/-

## CLASS III

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 1,000/- a month or upwards . . Rs. 50/-

## CLASS IV.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 500/- a month or upwards .. Rs. 25/-.

## CLASS V

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 300/- a month or upwards.- . Rs. 12/-.

## CLASS VI.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 200/- a month or urwards - .. Rs. 8/-

## CLASS VII

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount - to Rs. 100/- a month or upwards - Rs. 4/-

## CLASS VIII.

Every person described in Class I, whose pay, salary or pension amounts or whose income a is estimated to amount to Rs. 50/- a month or upwards - Rs 2/-

## CLASS IX

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 30/- a month or upwards - . Rs. 1/-

Note.- The above classifications are subject to the following provisos, namely -

Proviso 1.- No owner of a Cotton Press shall be placed in any Class below Class IV

Proviso 2.- No wholesale trader, Ship-owner, Banker, - Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or Factory-owne shall be placed in any Class below Class V.

Proviso 3.- No Abkari renter (other than a mere liquor shop keeper), Editor or Proprietor of a Newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange and no First Grade Pleader, Medical Practitioner - - (other than a Hakim or Vaidyan), Dentist or Veterinary Sur- - geon, shall be placed in any Class below Class VI

Proviso 4.- No Boat-owner, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law-agent, Owner or Farmer of a Market, Toll-Farmer, Keeper of a Hotel, Lodging-house, Boarding House or Billiard-saloon and no Builder, Surveyor or owner of a ware-house or Press (other than a Cotton Press or - - Oil Press) shall be placed in any Class below Class VII.

P T O

CHINTAMANI TOWN MUNICIPALITY.

Profession-tax assessment list.

Division No.

| Serial No. | Name of party. | Assessment No. in previous year | | Occupation | Address | Monthly or annual income, or other basis of assessment | New assessment | | | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Number | Amount | | | | Class | Amount | Number | |

President, Chintamani Town Panchayat

BY ORDER,

SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT

E.W.M/2

File No.

Serial Nos.

190

# GENERAL AND REVENUE SECRETARIAT.

*Part A Manuscript*
*for*

Serial Nos.